

Introduced by Senator EmmersonFebruary 9, 2011

An act to amend Section 16110 of the Business and Professions Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

SB 230, as introduced, Emmerson. Business license taxation.

Existing law provides that no city, county, or city and county which levies a business license tax calculated on the basis of gross receipts shall include the amount of gross receipts or the cost of the business license tax on the business license tax receipt.

This bill would make a nonsubstantive change to this provision.

Vote: majority. Appropriation: no. Fiscal committee: no.
State-mandated local program: no.

The people of the State of California do enact as follows:

- 1 SECTION 1. Section 16110 of the Business and Professions
2 Code is amended to read:
3 16110. No city, county, or city and county ~~which~~ *that* levies a
4 business license tax calculated on a basis of gross receipts pursuant
5 to Section 16000 or 16100 or Section 37101 of the Government
6 Code, as the case may be, or pursuant to any other provision of
7 law, shall include the amount of gross receipts or the cost of the
8 business license tax on the business license tax receipt.

O